

ID: CCA\_2012020115031016

Number: **201210035**

Release Date: 3/9/2012

Office:

UILC: 7453.00-00

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**From:**

**Sent:** Wednesday, February 01, 2012 3:03:21 PM

**To:**

**Cc:**

**Subject:** RE: Power of Attorney Question

Hi

You asked whether the durable powers of attorney signed by the taxpayers in these cases are sufficient to authorize the named family members to execute a Form 2848 on behalf of the taxpayers to authorize (add) another eligible representative to represent the taxpayers before the IRS. We have reviewed the powers of attorney in these cases and conclude that the durable powers of attorney authorize the family members to add other eligible representatives to represent the taxpayers before the IRS. Please note that if the family members intend to submit these Forms 2848 to the CAF, they must also complete and submit Forms 2848 that explicitly identify them as powers of attorney who have the authority to add representatives. The family members could sign this Form 2848 on behalf of the taxpayer, and they should attach their durable powers of attorney to the Form 2848. See Conference and Practice Requirements, Statement of Procedural Rules, §§ 601.503(b)(2) and (b)(3).

Please contact me with any further questions or concerns.

Thank you,

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